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# புதுச்சேரி மாநில அரசிதழ்

## La Gazette de L'État de Poudouchéry The Gazette of Puducherry

### PART - II

சிறப்பு வெளியீடு EXTRAORDINAIRE EXTRAORDINARY

அதிகாரம் பெற்ற  
வெளியீடு

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No. } 32	Poudouchéry	Lundi	5	Juin	2017
No. }	Puducherry	Monday	5th	June	2017
( 15 Jyaistha 1939 )					

### GOVERNMENT OF PUDUCHERRY LAW DEPARTMENT

No. 149/Leg./2017-LD.

Puducherry, the 5th June 2017.

The following Act of the Legislative Assembly, Puducherry received the assent of the Lieutenant-Governor, Puducherry, on the 3rd day of June, 2017 and is hereby published for general information :—

**N. MURUGAVEL,**  
Under Secretary to Government (Law).

**THE PUDUCHERRY VALUE ADDED TAX  
(SECOND AMENDMENT) ACT, 2017**

(Act No. 7 of 2017)

(3-6-2017)

AN

ACT

**further to amend the Puducherry Value Added  
Tax Act, 2007.**

BE it enacted by the Legislative Assembly of  
Puducherry in the Sixty-eighth Year of the Republic of India  
as follows:—

Short title,  
and  
commencement.

1. (1) This Act may be called the Puducherry Value  
Added Tax (Second Amendment) Act, 2017.

(2) The provisions of clause (a) of section 2 of this  
Act shall be deemed to have come into force with effect  
from the 1st day of July, 2007 and the provisions of clauses  
(b) and (c) of section 2 of this Act shall be deemed to have  
come into force with effect from the 1st day of April, 2017.

Amendment of  
Appendix to  
Entry No. 68  
under Part-A  
of the Third  
Schedule.

2. In the Puducherry Value Added Tax Act, 2007,

Act.  
No. 9  
of  
2007.

(a) in the Appendix to Entry No. 68 under Part-A  
of the Third Schedule,—

(i) below the bracket, words, figures and  
symbols "(The Industrial Inputs and Packing  
materials to be taxed @ 5%)", the words "Table A"  
shall be inserted;

(ii) after the Table, titled as Table A and entries thereof, the following Table shall be inserted, namely,—

"Table B

Sl. No.	Description
1.	All kinds of Industrial inputs and packing materials sold to industries and not included in the table of items listed in Table A."

(b) in the Fifth Schedule, in Part-A, the entries against serial number 2 shall be omitted.

Amendment of Fifth Schedule.

(c) in the Sixth Schedule, after serial number 1, the following entries shall be inserted, namely,—

Amendment of Sixth Schedule.

"2. Petrol

3. Diesel".